

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LEON B. & ELIZABETH BERNSTEIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~XXXXXX~~ Period(s) :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within

Notice of Decision by (certified) mail upon Leon B. & Elizabeth  
Bernstein ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. Leon B. Bernstein  
1845 Walnut Street  
Philadelphia, Penn. 19102

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ROBERT L. & BERNICE A. FERST

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (X) 22 of the :  
Tax Law for the Year (X) 1968 (X) :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within  
Notice of Decision by (certified) mail upon Robert L. & Bernice A. Ferst  
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. Robert L. Ferst  
Rittenhouse Plaza, Apt. 9-A  
1901 Walnut Street  
Philadelphia, Pennsylvania 19103  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of the)~~  
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM R. TERRES (DEC'D) AND ALICE W. TERRES :

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(s)~~ 22 of the :  
Tax Law for the Year ~~(s) or Period(s)~~ :  
1968

State of New York  
County of Albany

Marsina Donnini , being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August , 1977 , she served the within

Notice of Decision by (certified) mail upon William R. Terres (Deceased) &

Alice W. Terres ~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: William R. Terres (Deceased) &

Alice W. Terres

909 Collenbrook Avenue

Drexel Hill, Pennsylvania 19026

and by depositing same enclosed in a postpaid properly addressed wrapper in a

(post office or official depository) under the exclusive care and custody of

the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the)~~ petitioner herein and that the address set forth on said wrapper is the

last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August , 1977.

Marsina Donnini

Janet Back

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JEROME W. ROSENBERG AND LOIS ROSENBERG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (x) 22 of the :  
Tax Law for the Year (s) ~~xxxxxx~~ Period (s) 1968. :

State of New York  
County of Albany

John Huhn , being duly sworn, deposes and says that  
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 1st day of September , 1977, ~~he~~ served the within  
Notice of Decision by (certified) mail upon Jerome W. & Lois  
Rosenberg (~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. Jerome W. Rosenberg  
2531 Monterey Avenue  
St. Louis Park, Minnesota  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (~~representative of~~  
~~xxxxxx~~) petitioner herein and that the address set forth on said wrapper is the  
last known address of the (~~representative of the~~) petitioner.

Sworn to before me this

1st day of September , 1977.

  
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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JEROME W. & LOIS ROSENBERG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (8) 22 of the :  
Tax Law for the Year (8) ~~XXXXXX~~ (8) :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within  
Notice of Decision by (certified) mail upon Jerome W. & Lois Rosenberg  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Jerome W. & Lois Rosenberg  
52 Butler Street  
Kingston, Pennsylvania 18704  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative  
of the) petitioner herein and that the address set forth on said wrapper is the  
last known address of the (representative of the) petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mark

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPH F. & ALICE J. SPILBERG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(8)~~ 22 of the :  
Tax Law for the Year ~~(8) or Period(s)~~ :  
1968

State of New York  
County of Albany

Marsina Doninni, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within

Notice of Decision by (certified) mail upon Joseph F. & Alice J. Spilberg

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. & Mrs. Joseph F. Spilberg  
4019 Longridge Ave.  
Sherman Oaks, California 91403

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Doninni

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

GEORGE L. ROSENBLOOM

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (s) 22 of the :  
Tax Law for the Year (s) 1968 Period(s) :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within  
Notice of Decision by (certified) mail upon George L. Rosenbloom  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. George L. Rosenbloom  
1845 Walnut Street  
Philadelphia, Penn. 19102  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative  
of the) petitioner herein and that the address set forth on said wrapper is the  
last known address of the (representative of the) petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD J. & EVE. OBERFIELD

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (s) 22 of the :  
Tax Law for the Year (s) or Period(s) :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within

Notice of Decision by (certified) mail upon Richard J. & Eve. Oberfield

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. & Mrs. Richard J. Oberfield  
220 West Ritten House Square  
Philadelphia, Penn. 19103

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative~~  
~~of the)~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ISADORE W. & LEE D. NEWMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(X)~~ 22 of the :  
Tax Law for the Year ~~(X) or Period(s)~~ :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within

Notice of Decision by (certified) mail upon Isadore W. & Lee D. Newman

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. & Mrs. Isadore W. Newman  
1901 John F. Kennedy Blvd., Apt. 1620  
Philadelphia, Penn.

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~(XXXXXX)~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ISADORE W. & LEE D. NEWMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(X)~~ 22 of the :  
Tax Law for the Year ~~(X)~~ or Period ~~(s)~~ :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within

Notice of Decision by (certified) mail upon Isadore W. & Lee D. Newman

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Mr. & Mrs. Isadore W. Newman  
1901 John F. Kennedy Blvd., Apt. 1620  
Philadelphia, Penn.

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~(X)~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
LEWIS J. & SADYE A. LAVENTHOL

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (s) 22 of the :  
Tax Law for the Year (s) or Period(s) :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within  
Notice of Decision by (certified) mail upon Lewis J. & Sadye A. Laventhol

~~Representative of~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. Lewis J. Laventhol  
7101 Greene Street  
Philadelphia, Penn. 19119

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~Representative of~~  
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~Representative of the~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

I.H. & ANN Z. KREKSTEIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(30)~~ 22 of the :  
Tax Law for the Year ~~(30) or Period(s)~~ :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within  
Notice of Decision by (certified) mail upon I.H. & Ann Z. Krekstein  
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. I.H. Krekstein  
1845 Walnut Street  
Philadelphia, Penn. 19102  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

STANLEY D. & ELAINE L. FERST

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article ~~(X)~~ 22 of the :  
Tax Law for the Year ~~(X) XXXX Period(s)~~ :  
1968

State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of August, 1977, she served the within  
Notice of Decision by (certified) mail upon Stanley D. & Elaine L. Ferst  
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. Stanley D. Ferst  
121 Overbrook Parkway  
Philadelphia, Penn. 19151  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the)~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

STANLEY D. FERST AND ELAINE L. FERST

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (6) 22 of the :  
Tax Law for the Year ~~(1967)~~ 1968.:  
~~(1967)~~

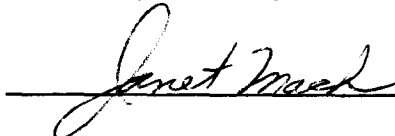
State of New York  
County of Albany

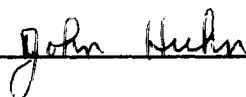
John Huhn , being duly sworn, deposes and says that  
~~she~~ he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 1st day of September , 1977 , ~~she~~ he served the within  
Notice of Decision by (certified) mail upon Stanley D. & Elaine L.  
Ferst ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. & Mrs. Stanley D. Ferst  
1830 Rittenhouse Sq. #8A  
Philadelphia, Pennsylvania  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~of the~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of the)~~ petitioner.

Sworn to before me this

1st day of September , 1977.

  
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STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petitions	:	
of	:	
LEON B. BERNSTEIN AND ELIZABETH BERNSTEIN	:	
LEON G. DEETS AND CATHERINE DEETS	:	
ROBERT L. FERST AND BERNICE A. FERST	:	
WILLIAM R. TERRES (DEC'D) AND ALICE W. TERRES	:	
JEROME W. ROSENBERG AND LOIS ROSENBERG	:	
JOSEPH F. SPILBERG AND ALICE J. SPILBERG	:	
GEORGE L. ROSENBLOOM	:	AFFIDAVIT OF MAILING
RICHARD J. OBERFIELD AND EVE OBERFIELD	:	
ISADORE W. NEWMAN AND LEE D. NEWMAN	:	
LEWIS J. LAVENTHOL AND SADYE LAVENTHOL	:	
I. H. KREKSTEIN AND ANN Z. KREKSTEIN and	:	
STANLEY D. FERST AND ELAINE L. FERST	:	
	:	
For a Redetermination of a Deficiency or	:	
a Revision of a Determination or a Refund	:	
of Personal Income Taxes under Article 22	:	
of the Tax Law for the Year 1968.	:	

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State of New York  
County of Albany

Marsina Donnini, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 18th day of August, 1977, she served the within Notice of Decision by (certified) mail upon John F. Dinger, CPA representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John F. Dinger, CPA of  
Laventhol & Horwath, CPA's  
1845 Walnut Street  
Philadelphia, Pennsylvania 19102

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioners.

Sworn to before me this

18th day of August, 1977.

Janet Mack

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STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Leon B. Bernstein  
1845 Walnut Street  
Philadelphia, Penn. 19102

Dear Mr. & Mrs. Bernstein:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(s)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Stanley D. Ferst  
121 Overbrook Parkway  
Philadelphia, Penn. 19151

Dear Mr. & Mrs. Ferst:

Please take notice of the **Notice of Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~690~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. I.R. Krekstein  
1845 Walnut Street  
Philadelphia, Penn. 19102

Dear Mr. & Mrs. Krekstein:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

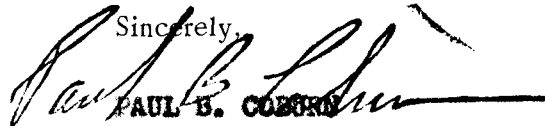
Mr. & Mrs. Lewis J. Laventhol  
7101 Greene Street  
Philadelphia, Penn. 19119

Dear Mr. & Mrs. Laventhol:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section **(X) 690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,  
  
**PAUL B. COBURN**  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227  
August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Isadore W. Newman  
1901 John F. Kennedy Blvd., Apt. 1620  
Philadelphia, Penn.

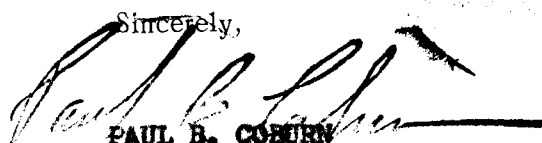
Dear Mr. & Mrs. Newman:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Richard J. Oberfield  
220 West Ritten House Square  
Philadelphia, Penn. 19103

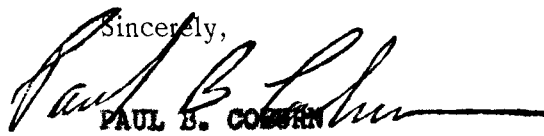
Dear Mr. & Mrs. Oberfield:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(S)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL B. COHEN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227  
August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Joseph F. Spilberg  
4019 Longridge Ave.  
Sherman Oaks, California 91403

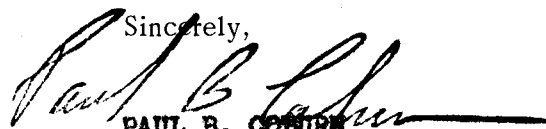
Dear Mr. & Mrs. Spilberg:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL B. OSBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227  
August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. George L. Rosenbloom  
1845 Walnut Street  
Philadelphia, Penn. 19102


Dear Mr. Rosenbloom:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(X)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL S. COHEN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Jerome W. & Lois Rosenberg  
52 Butler Street  
Kingston, Pennsylvania 18704

Dear Mr. & Mrs. Rosenberg:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(\*)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL B. COBERN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

William R. Terres (Deceased) &  
Alice W. Terres  
909 Collenbrook Avenue  
Drexel Hill, Pennsylvania 19026

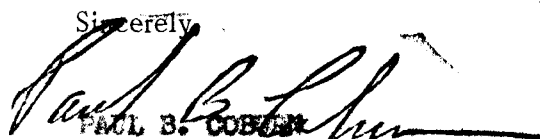
Dear Mrs. Terres:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(3)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL B. COHEN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Robert L. Ferst  
Rittenhouse Plaza, Apt. 9-A  
1901 Walnut Street  
Philadelphia, Pennsylvania 19103


Dear Mr. & Mrs. Ferst:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~XX~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

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Sincerely,

  
PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
Taxing Bureau's Representative



STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

Mr. & Mrs. Leon G. Deets  
10 Hawthorne Drive  
Cherry Hill, New Jersey 08034

Dear Mr. & Mrs. Deets:

Please take notice of the **Decision**  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~56~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 Months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petitions	:	
of	:	
LEON B. BERNSTEIN AND ELIZABETH BERNSTEIN	:	
LEON G. DEETS AND CATHERINE DEETS	:	
ROBERT L. FERST AND BERNICE A FERST	:	
WILLIAM R. TERRES (DEC'D) AND ALICE W. TERRES	:	
JEROME W. ROSENBERG AND LOIS ROSENBERG	:	
JOSEPH F. SPILBERG AND ALICE J. SPILBERG	:	
GEORGE L. ROSENBLOOM	:	DECISION
RICHARD J. OBERFIELD AND EVE OBERFIELD	:	
ISADORE W. NEWMAN AND LEE D. NEWMAN	:	
LEWIS J. LAVENTHOL AND SADYE LAVENTHOL	:	
I. H. KREKSTEIN AND ANN Z. KREKSTEIN and	:	
STANLEY D. FERST AND ELAINE L. FERST	:	
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article 22	:	
of the Tax Law for the Year 1968.	:	

---

The following petitioners have filed petitions for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the tax year 1968:

Leon B. Bernstein and Elizabeth Bernstein, 1845 Walnut Street, Philadelphia, Pennsylvania 19102; Leon G. Deets and Catherine Deets, 10 Hawthorne Drive, Cherry Hill, New Jersey 08034; Robert L. Ferst and Bernice A. Ferst, Rittenhouse Plaza, 1901 Walnut Street, Philadelphia, Pennsylvania 19103; William R. Terres (dec'd) and Alice W. Terres, 909 Collenbrook Avenue Drexel Hill, Pennsylvania 19026; Jerome W. Rosenberg and Lois Rosenberg, 52 Butler Street,

Kingston, Pennsylvania 18704; Joseph F. Spilberg and Alice J. Spilberg, 4019 Long Ridge Avenue, Sherman Oaks, California 91403; George L. Rosenbloom, 1845 Walnut Street, Philadelphia, Pennsylvania 19102; Richard J. Oberfield and Eve Oberfield, 220 W. Rittenhouse Square, Philadelphia, Pennsylvania 19103; Isadore W. Newman and Lee D. Newman, 1901 J. F. Kennedy Boulevard, Philadelphia, Pennsylvania 19103; Lewis J. Laventhol and Sadye A. Leventhol, 7107 Greene Street, Philadelphia, Pennsylvania 19119; I. H. Krekstein and Ann Z. Krekstein, 1845 Walnut Street, Philadelphia, Pennsylvania 19102; and Stanley D. Ferst and Elaine L. Ferst, 121 Overbrook Parkway, Philadelphia, Pennsylvania 19151. (File Nos. 00371, 00683, 00684, 00685, 00686, 00687, 00688, 00689, 00690, 00691, 00692, 00693).

A formal hearing was held before William J. Dean, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 21, 1977, at 9:30 A.M. Petitioners appeared by John F. Dinger, Certified Public Accountant. The Income Tax Bureau appeared by Peter Crotty, Esq. (Frank Levitt, Esq. of counsel).

#### ISSUE

Whether nonresident partners must allocate income received as a distributive share of partnership income in the same manner of allocation as provided in an audit of an amended partnership return.

FINDINGS OF FACT

1. On April 14, 1972, the Income Tax Bureau issued the following notices of deficiency to these petitioners in these amounts (plus interest) for the 1968 tax year: Leon Bernstein and Elizabeth Bernstein, \$813.91; Leon G. Deets and Catherine Deets, \$262.77; Robert L. Ferst and Bernice A. Ferst, \$559.72; Stanley D. Ferst and Elaine L. Ferst, \$597.80; I. H. Krekstein and Ann Z. Krekstein, \$1,416.39; Lewis J. Laventhol and Sadye A. Laventhol, \$370.35; Isadore W. Newman and Lee D. Newman, \$527.29; Richard J. Oberfield and Eve Oberfield, \$674.34; George L. Rosenbloom, \$938.78; Joseph F. Spilberg and Alice J. Spilberg, \$252.27; Jerome W. Rosenberg and Lois Rosenberg, \$43.74; and William R. Terres (decd) and Alice W. Terres, \$213.63.

2. On the same date the Income Tax Bureau issued statements of audit changes to petitioners reading in pertinent part as follows: "As a result of audit of the amended fiscal year ended 1/31/68 partnership return of Laventhol, Krekstein, Horwath & Horwath the New York allocation percentage was computed at 30.62599%."

3. On March 31, 1972, the Income Tax Bureau had written as follows to Laventhol, Krekstein, Horwath & Horwath regarding an audit of its amended partnership return for the fiscal year ending January 31, 1968:

"The method of distribution of partnership income between resident and nonresident partners as set forth in your amended fiscal year ended 1/31/68 New York partnership return does not fairly and equitably reflect New York State income."

\* \* \*

"Payments to partners are not to be considered a deduction in arriving at net income from the New York office. In addition, even though the partnership agreement may characterize a payment to a member partner as salary or interest on capital, all such amounts are distributions of profit and, as such, are subject to allocation in accordance with Section 637 of the New York State Personal Income Tax Law."

4. Petitioners are nonresidents and were partners of Laventhol, Krekstein, Horwath & Horwath, 1528 Walnut Street, Philadelphia, Pennsylvania 19102. The partnership operated three offices in New York during its fiscal year ending January 31, 1968.

5. Petitioners state that the records of the New York City offices are no longer available to prove or disprove the partnership percentage of income that has been allocated to New York by the Income Tax Bureau, thereby making it impossible for them to reconstruct, with any degree of accuracy, the income earned by these offices.

#### CONCLUSIONS OF LAW

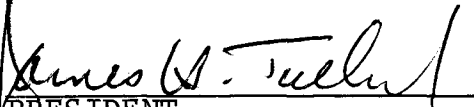
A. That nonresident partners must allocate income received as a distributive share of partnership income in the same manner of allocation shown on the partnership return, or as in the present situation, in the same manner of allocation as provided in an audit of an amended partnership return.

B. That the New York allocation percentage, as determined by the Income Tax Bureau, is 30.62599%. The burden of proof is upon petitioners to refute the validity of this determination. Petitioners have failed to sustain their burden of proof.

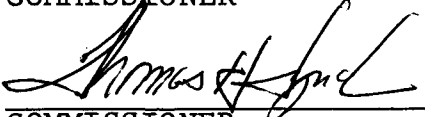
C. That the petitions of Leon B. Bernstein and Elizabeth Bernstein, Leon G. Deets and Catherine Deets, Robert L. Ferst and Bernice A. Ferst, William R. Terres (decd) and Alice W. Terres, Jerome W. Rosenberg and Lois Rosenberg, Joseph F. Spilberg and Alice J. Spilberg, George L. Rosenbloom, Richard J. Oberfield and Eve Oberfield, Isadore W. Newman and Lee D. Newman, Lewis J. Laventhol and Sadye A. Laventhol, I. H. Krekstein and Ann Z. Krekstein and Stanley D. Ferst and Elaine L. Ferst are denied and the notices of deficiency issued April 14, 1972 to each of these petitioners are sustained.

DATED: Albany, New York  
August 18, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

TA-26 (4-76) 25M

FORMAL HEARING

STATE OF NEW YORK

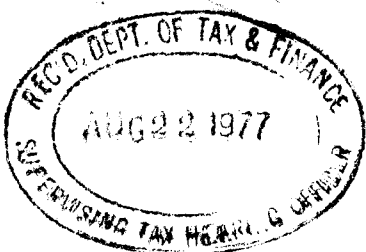
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Mr. & Mrs. Stanley D. Ferst  
121 Overbrook Parkway  
Philadelphia, Penn. 19151



TA-26 (4-76) 25M

FORWARDING ORDER

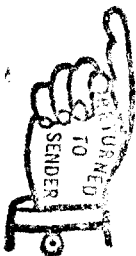
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

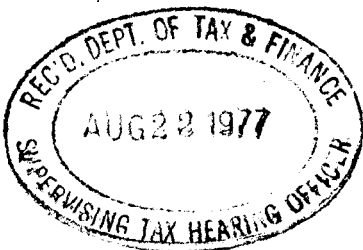
STATE CAMPUS

ALBANY, N. Y. 12227



FORWARDING ORDER  
EXPIRED

Jerome W. & Lois Rosenberg  
52 Butler Street  
Kingston, Pennsylvania 18794



TA-26 (4-76) 25M

FORMAL HEARING

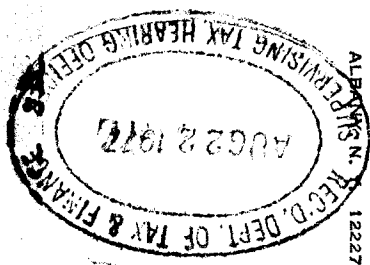
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227



FORWARDING ORDER  
EXPIRED

*Amel & t*



William R. Terres (Deceased) &  
Alice W. Terres  
909 Colleenbrook Avenue  
~~Drexel Hill, Pennsylvania~~ 19026





STATE OF NEW YORK  
STATE TAX COMMISSION  
TAX APPEALS BUREAU  
ALBANY, NEW YORK 12227

August 18, 1977

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

P1.  
(Bernstein)

William R. Terres (Deceased) &  
Alice W. Terres  
909 Collenbrook Avenue  
Drexel Hill, Pennsylvania 19026

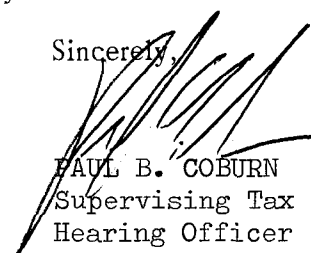
Dear Mrs. Terres:

Please take notice of the Decision  
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section ~~90~~ 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 Months from the date of this notice.

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Sincerely,

  
PAUL B. COBURN  
Supervising Tax  
Hearing Officer

cc: Petitioner's Representative  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petitions	:	
of	:	
LEON B. BERNSTEIN AND ELIZABETH BERNSTEIN	:	
LEON G. DEETS AND CATHERINE DEETS	:	
ROBERT L. FERST AND BERNICE A FERST	:	
WILLIAM R. TERRES (DEC'D) AND ALICE W. TERRES	:	
JEROME W. ROSENBERG AND LOIS ROSENBERG	:	
JOSEPH F. SPILBERG AND ALICE J. SPILBERG	:	
GEORGE L. ROSENBLOOM	:	DECISION
RICHARD J. OBERFIELD AND EVE OBERFIELD	:	
ISADORE W. NEWMAN AND LEE D. NEWMAN	:	
LEWIS J. LAVENTHOL AND SADYE LAVENTHOL	:	
I. H. KREKSTEIN AND ANN Z. KREKSTEIN and	:	
STANLEY D. FERST AND ELAINE L. FERST	:	
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under Article 22	:	
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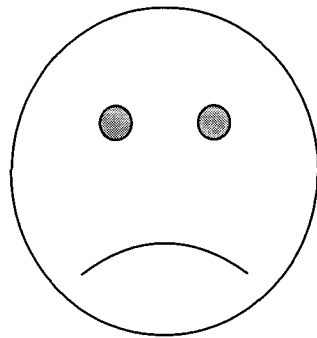
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#### ISSUE

Whether nonresident partners must allocate income received as a distributive share of partnership income in the same manner of allocation as provided in an audit of an amended partnership return.

# CORRECTION FOLLOWS



*NOTE:* THE FOLLOWING  
DOCUMENT(S) ARE BEING REFILMED  
TO ENSURE CLARITY

PHOTO MICROGRAPHICS INC.

Kingston, Pennsylvania 18704; Joseph F. Spilberg and Alice J. Spilberg, 4019 Long Ridge Avenue, Sherman Oaks, California 91403; George L. Rosenbloom, 1845 Walnut Street, Philadelphia, Pennsylvania 19102; Richard J. Oberfield and Eve Oberfield, 220 W. Rittenhouse Square, Philadelphia, Pennsylvania 19103; Isadore W. Newman and Lee D. Newman, 1901 J. F. Kennedy Boulevard, Philadelphia, Pennsylvania 19103; Lewis J. Laventhol and Sadye A. Leventhol, 7107 Greene Street, Philadelphia, Pennsylvania 19119; I. H. Krekstein and Ann Z. Krekstein, 1845 Walnut Street, Philadelphia, Pennsylvania 19102; and Stanley D. Ferst and Elaine L. Ferst, 121 Overbrook Parkway, Philadelphia, Pennsylvania 19151. (File Nos. 00371, 00683, 00684, 00685, 00686, 00687, 00688, 00689, 00690, 00691, 00692, 00693).

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\* \* \*

"Payments to partners are not to be considered a deduction in arriving at net income from the New York office. In addition, even though the partnership agreement may characterize a payment to a member partner as salary or interest on capital, all such amounts are distributions of profit and, as such, are subject to allocation in accordance with Section 637 of the New York State Personal Income Tax Law."

4. Petitioners are nonresidents and were partners of Laventhol, Krekstein, Horwath & Horwath, 1528 Walnut Street, Philadelphia, Pennsylvania 19102. The partnership operated three offices in New York during its fiscal year ending January 31, 1968.

5. Petitioners state that the records of the New York City offices are no longer available to prove or disprove the partnership percentage of income that has been allocated to New York by the Income Tax Bureau, thereby making it impossible for them to reconstruct, with any degree of accuracy, the income earned by these offices.

#### CONCLUSIONS OF LAW

A. That nonresident partners must allocate income received as a distributive share of partnership income in the same manner of allocation shown on the partnership return, or as in the present situation, in the same manner of allocation as provided in an audit of an amended partnership return.

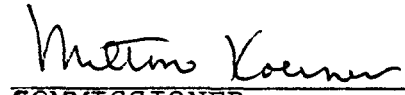
B. That the New York allocation percentage, as determined by the Income Tax Bureau, is 30.62599%. The burden of proof is upon petitioners to refute the validity of this determination. Petitioners have failed to sustain their burden of proof.

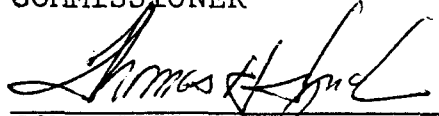
C. That the petitions of Leon B. Bernstein and Elizabeth Bernstein, Leon G. Deets and Catherine Deets, Robert L. Ferst and Bernice A. Ferst, William R. Terres (decd) and Alice W. Terres, Jerome W. Rosenberg and Lois Rosenberg, Joseph F. Spilberg and Alice J. Spilberg, George L. Rosenbloom, Richard J. Oberfield and Eve Oberfield, Isadore W. Newman and Lee D. Newman, Lewis J. Laventhol and Sadye A. Laventhol, I. H. Krekstein and Ann Z. Krekstein and Stanley D. Ferst and Elaine L. Ferst are denied and the notices of deficiency issued April 14, 1972 to each of these petitioners are sustained.

DATED: Albany, New York  
August 18, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER